



GAS PRELIMINARY STATEMENT PART FJ Sheet 1 (N)
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) (N)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G) (N)

1. PURPOSE: The purpose of the Residential Uncollectibles Balancing Account (RUBA) is to record uncollectibles recovered from residential gas customers compared to actual uncollectibles to create more transparency and accurately reflect the actual costs of uncollectible charges in rates and to record the Arrearage Management Program (AMP) debt forgiveness of charges for PG&E provided services, services provided by eligible third-party service providers¹ participating in AMP, and third-party taxes, charges, and fees . (N)

2. APPLICABILITY: The RUBA applies to all residential gas customers.

3. REVISION DATE: Disposition of the balances in the RUBA will be determined through the Annual Gas True-up (AGT) advice letter process. Disposition of the balances in the Transportation Subaccount and AMP Debt Forgiveness Subaccount will be through the Core Subaccount of the Core Fixed Cost Account and the Noncore Subaccount of the Noncore Customer Class Charge Account. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively. Disposition of the balance in the Procurement Subaccount will be through the Purchased Gas Account.

4. RATES: The RUBA-G does not have a rate component.

5. ACCOUNTING PROCEDURES: The RUBA is comprised of three subaccounts:

The Transportation Subaccount records uncollectibles associated with transportation charges recovered from all bundled and unbundled residential customers compared to actual transportation uncollectibles.

The Procurement Subaccount records uncollectibles associated with procurement charges recovered from bundled residential customers compared to actual procurement uncollectibles.

The AMP Debt Forgiveness Subaccount records debt forgiveness for residential customers enrolled in AMP of charges for PG&E provided services, services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees.

(N)

¹ Resolution (R.) E-5114 defines AMP eligible third-party service charges as those provided by Community Choice Aggregators (CCAs) participating in AMP. Third-party service provider charges other than that from CCAs are not eligible for AMP debt forgiveness at this time, but may be so in the future. However, customers receiving Core Aggregation Transportation service from third-party gas providers, including Core Transport Agents (CTAs), may enroll in AMP, but only the distribution-related charges may be forgiven when PG&E is the billing agent for the customer.

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GAS PRELIMINARY STATEMENT PART FJ
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G)

Sheet 2

(N)
(N)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

a. Transportation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for uncollectibles expenses associated with transportation charges attributable to residential customers. This amount will be revised to reflect the actual write-off of transportation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to the portion of uncollectibles revenues associated with transportation charges attributable to residential customers, computed by multiplying residential customers transportation billed and unbilled revenues times the approved uncollectibles factor.
3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15 or its successor.

b. Procurement Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for procurement uncollectibles expense attributable to residential bundled customers. This amount will be revised to reflect the actual write-off of procurement bundled residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to procurement uncollectibles revenues attributable to residential bundled customers, computed by multiplying residential bundled customers procurement billed and unbilled revenues times the approved uncollectibles factor.

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GAS PRELIMINARY STATEMENT PART FJ
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G)

Sheet 3

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(N)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G)

(N)

5. ACCOUNTING PROCEDURES: (Cont'd)

b. Procurement Subaccount (Cont'd)

- 3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15 or its successor.

c. AMP Debt Forgiveness Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- 1. A debit entry equal to the actual debt forgiven for residential customers enrolled in AMP of charges for PG&E provided services, services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees.
- 2. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- 3. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15 or its successor.

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